

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/04 Ending: 06/30/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	860,943	20,925	58,723	940,591		940,591	(2,575)	938,016			1
2	Food Purchase		996,925		996,925		996,925	(4,474)	992,451			2
3	Housekeeping	313,021	40,749	111,682	465,452		465,452		465,452			3
4	Laundry	125,205	9,194	225,140	359,539		359,539	(11,676)	347,863			4
5	Heat and Other Utilities			331,456	331,456		331,456		331,456			5
6	Maintenance	278,197	22,146	312,047	612,390		612,390		612,390			6
7	Other (specify):*											7
8	TOTAL General Services	1,577,366	1,089,939	1,039,048	3,706,353		3,706,353	(18,725)	3,687,628			8
	B. Health Care and Programs											
9	Medical Director			100,592	100,592		100,592		100,592			9
10	Nursing and Medical Records	5,652,255	679,015	675,913	7,007,183	(8,060)	6,999,123		6,999,123			10
10a	Therapy		505	815,685	816,190		816,190		816,190			10a
11	Activities	246,155		28,892	275,047		275,047	(22,575)	252,472			11
12	Social Services	217,390		1,752	219,142		219,142		219,142			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Dental					8,060	8,060		8,060			15
16	TOTAL Health Care and Programs	6,115,800	679,520	1,622,834	8,418,154		8,418,154	(22,575)	8,395,579			16
	C. General Administration											
17	Administrative	204,855			204,855		204,855		204,855			17
18	Directors Fees											18
19	Professional Services			81,005	81,005		81,005	(8,899)	72,106			19
20	Dues, Fees, Subscriptions & Promotions			33,262	33,262		33,262	(972)	32,290			20
21	Clerical & General Office Expenses	81,571		97,912	179,483		179,483		179,483			21
22	Employee Benefits & Payroll Taxes			2,277,420	2,277,420		2,277,420		2,277,420			22
23	Inservice Training & Education			6,650	6,650	(912)	5,738		5,738			23
24	Travel and Seminar					912	912		912			24
25	Other Admin. Staff Transportation			1,406	1,406		1,406		1,406			25
26	Insurance-Prop.Liab.Malpractice			212,137	212,137		212,137		212,137			26
27	Other (specify):* Support Services							746,739	746,739			27
28	TOTAL General Administration	286,426		2,709,792	2,996,218		2,996,218	736,868	3,733,086			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,979,592	1,769,459	5,371,674	15,120,725		15,120,725	695,568	15,816,293			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			1,477,603	1,477,603		1,477,603		1,477,603			30
31	Amortization of Pre-Op. & Org.			139,546	139,546		139,546		139,546			31
32	Interest			228,647	228,647		228,647		228,647			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):* see Reconciliations sheet			(109,878)	(109,878)		(109,878)		(109,878)			36
37	TOTAL Ownership			1,735,918	1,735,918		1,735,918		1,735,918			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops		43,008		43,008		43,008	(43,008)				40
41	Coffee and Gift Shops		17,577		17,577		17,577	(11,376)	6,201			41
42	Provider Participation Fee		131,400		131,400		131,400		131,400			42
43	Other (specify):* Prescription Drugs & Lab/X-Ray			48,283	48,283		48,283		48,283			43
44	TOTAL Special Cost Centers		191,985	48,283	240,268		240,268	(54,384)	185,884			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,979,592	1,961,444	7,155,875	17,096,911		17,096,911	641,184	17,738,095			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

STATE OF ILLINOIS

Page 5

Facility Name & ID Number **Lieberman Geriatric Health Centre**# **0026195**

Report Period Beginning:

07/01/04

Ending:

06/30/05**VI. ADJUSTMENT DETAIL****A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.****In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,474)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule see PG5A	645,658			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 641,184		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 641,184		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Lieberman Geriatric Health Centre

ID# 0026195

Report Period Beginning: 07/01/04

Ending: 06/30/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Outside Wait Staff for Board Meeting	\$ (2,575)	1	1
2	Rabbinical Services	(21,750)	11	2
3	Cable TV Expense	(825)	11	3
4	Marketing Expense	(972)	20	4
5	To offset expenses related to Gift Shop (recovered thru r	(11,376)	41	5
6	To offset Beauty Expenses (recovered thru revenue)	(43,008)	40	6
7	To offset laundry expense (recovered thru revenue)	(11,676)	4	7
8	Lobbying Expenses	(8,899)	19	8
9	To add back indirect costs for Support Services	746,739	27	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	645,658		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

07/01/04

Ending:

06/30/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	(2,575)	0	0	0	0	0	0	0	0	0	0	(2,575)	1
2	Food Purchase	(4,474)	0	0	0	0	0	0	0	0	0	0	(4,474)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(11,676)	0	0	0	0	0	0	0	0	0	0	(11,676)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(18,725)	0	0	0	0	0	0	0	0	0	0	(18,725)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(22,575)	0	0	0	0	0	0	0	0	0	0	(22,575)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(22,575)	0	0	0	0	0	0	0	0	0	0	(22,575)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(8,899)	0	0	0	0	0	0	0	0	0	0	(8,899)	19
20	Fees, Subscriptions & Promotions	(972)	0	0	0	0	0	0	0	0	0	0	(972)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	746,739	0	0	0	0	0	0	0	0	0	0	746,739	27
28	TOTAL General Administration	736,868	0	0	0	0	0	0	0	0	0	0	736,868	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	695,568	0	0	0	0	0	0	0	0	0	0	695,568	29

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

07/01/04

Ending:

06/30/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
				Council for Jewish Eld	Chicago	Non-Profit

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number **Lieberman Geriatric Health Centre**# **0026195**Report Period Beginning: **07/01/04**Ending: **06/30/05****VII. RELATED PARTIES (continued)**

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 0	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/04 Ending: 06/30/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	None								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

07/01/04Ending: 06/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Council for Jewish ElderlyStreet Address 3003 W. Touhy AveCity / State / Zip Code Chicago, IL 60645Phone Number (773) 508-1000Fax Number (773) 508-1028

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	27	Finance, Information Systems, Hu	Accumulated Costs	46,669,087	13	\$ 2,231,703	\$ 2,231,703	15,615,714	\$ 746,739
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25	TOTALS					\$ 2,231,703	\$ 2,231,703		\$ 746,739

Facility Name & ID Number Lieberman Geriatric Health Centre# 0026195

Report Period Beginning:

07/01/04

Ending:

06/30/05**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE****A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Bond		X	Refinance of 1995 Bond	varies	01/19/05	\$ 8,150,000	\$ 8,150,000	2025	varies	\$ 125,812	1	
2	Bond		X	mortgage	varies	05/18/95	8,000,000		2025	0.0311	70,636	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 16,150,000	\$ 8,150,000			\$ 196,448	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 16,150,000	\$ 8,150,000			\$ 196,448	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**B. Real Estate Taxes**

Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																											
1. Real Estate Tax accrual used on 2004 report.		\$	1																								
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	2																								
3. Under or (over) accrual (line 2 minus line 1).		\$	3																								
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	4																								
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5																								
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6																								
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	7																								
Real Estate Tax History:																											
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>2000</td><td>8</td></tr> <tr><td>2001</td><td>9</td></tr> <tr><td>2002</td><td>10</td></tr> <tr><td>2003</td><td>11</td></tr> <tr><td>2004</td><td>12</td></tr> </table>	2000	8	2001	9	2002	10	2003	11	2004	12	<table border="1"> <tr><td colspan="2">FOR OHF USE ONLY</td></tr> <tr> <td>13</td> <td>FROM R. E. TAX STATEMENT FOR 2004 \$</td> <td>13</td> </tr> <tr> <td>14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td>14</td> </tr> <tr> <td>15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td>15</td> </tr> <tr> <td>16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td>16</td> </tr> </table>		FOR OHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2004 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
2000	8																										
2001	9																										
2002	10																										
2003	11																										
2004	12																										
FOR OHF USE ONLY																											
13	FROM R. E. TAX STATEMENT FOR 2004 \$	13																									
14	PLUS APPEAL COST FROM LINE 5 \$	14																									
15	LESS REFUND FROM LINE 6 \$	15																									
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																									

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Department of Public Aid at 217-243-3866.

FACILITY NAME Lieberman Geriatric Health Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT Julie Nelson, Controller

TELEPHONE (773)508-1000 FAX #: (773)508-4466

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

B. Real Estate Tax Cost Allocations

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 162,984 B. General Construction Type: Exterior Brick Frame Concrete, Metal Number of Stories 7

C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable)

Home Delivered Meals are prepared in kitchen

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized: 3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	216,480	1980	\$ 809,873	1
2					2
3	TOTALS	216,480		\$ 809,873	3

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195

Report Period Beginning:

07/01/04

Ending:

06/30/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	240	1981	1981	\$ 10,023,348	\$ 250,585	40		\$ (250,585)	\$
5			1983	32,224	805	40		(805)	
6			1984	7,755	194	40		(194)	
7			1987	19,886	497	40		(497)	
8			1976	29,583	739	40		(739)	
Improvement Type**									
9	Land Improvements	1981		96,365		15			96,365
10	Land Improvements	1983		54,161		15			54,161
11	Land Improvements	1985		3,575		15			3,575
12	Land Improvements	1987		78,564		15			78,564
13	Land Improvements	1988		7,394		10			7,394
14	Land Improvements	1989		19,724		10			19,724
15	Building Improvements	1990		7,500		10			7,500
16	Capital	1990		18,636					18,636
17	Building Improvements	1991		22,617		10			22,617
18	Capital	1991		24,989					24,989
19	Capital (in excess of \$4,500 and not subject to deferral)	1992		22,722					22,722
20	Capital (30 doors & chiller repair)	1993		15,514	1,034	15	1,034		13,445
21	Building-Parking Lot	1992		207,995	13,866	15	13,866		194,129
22	Capital - Memorial	1994		603	40	15	40		482
23	Capital - Shades, Doors	1994		5,534	369	15	369		4,427
24	Capital - Blinds	1994		6,018		7			
25	Capital - Thermostat Project	1994		41,780	2,785	15	2,785		33,424
26	Electrical Motor	1995		1,046	70	15	70		767
27	Automatic Door Parts	1995		1,197	80	15	80		878
28	Compressor Parts	1995		747	50	15	50		548
29	Land & Building Improvements	1996		3,736,269	373,627	10	373,627		3,736,269
30	Carpeting	1996		3,686		7			
31	Miniblinds	1996		2,742		7			
32	Miniblinds	1996		634		7			
33	Storage Cabinet Installation	1996		515		7			
34	Water Pipes	1996		1,265	84	15	84		843
35	Electrical Motor	1996		1,318	88	15	88		879
36	Electrical Circuit	1996		738	49	15	49		492

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Compressor/Valves	1996	\$ 1,165	\$ 78	15	\$ 78				37
38	Fan Motors	1996	779	52	15	52		519		38
39	HVAC Piping	1996	824	55	15	55		549		39
40	Damper Motors	1996	1,109	74	15	74		739		40
41	Valves	1996	3,184	212	15	212		2,123		41
42	Door Motion Detector	1996	648	43	15	43		432		42
43	Shelf Installation	1996	700	47	15	47		467		43
44	Electric Heaters	1996	821	55	15	55		547		44
45	Water Pump	1996	863	58	15	58		575		45
46	50Gallon Cisterns	1996	2,107	140	15	140		1,405		46
47	Shelf Installation	1996	612		7					47
48	Flourscent Lamps, Starters	1996	1,598		7					48
49	Electrical Circuit & Receptacle	1996	837	84	10	84		837		49
50	Electrical Heaters	1996	930	93	10	93		930		50
51	Chimney Cap	1996	963	96	10	96		963		51
52	Side Rails	1996	558	56	10	56		558		52
53	Batteries	1996	1,021	102	10	102		1,021		53
54	Tanks	1996	1,690	169	10	169		1,690		54
55	Storage Cabinets & Hardware	1996	803	80	10	80		803		55
56	Window Glass	1996	5,932	593	10	593		5,932		56
57	Parking Lot Repaving	1996	27,150	2,715	10	2,715		27,150		57
58	Engineering Study	1996	18,127	1,813	10	1,813		18,127		58
59	Electrical Improvements	1996	3,676	368	10	368		3,676		59
60	Reinforce Windows	1996	4,500	450	10	450		4,500		60
61	Roof Replacement	1996	45,050	4,505	10	4,505		45,050		61
62	Roof Inspection	1996	3,100	310	10	310		3,100		62
63	Engineering Study	1996	3,165	317	10	317		3,165		63
64	Roof Replacement	1996	75,825	7,583	10	7,583		75,825		64
65	Engineering Study	1996	7,210	721	10	721		7,210		65
66	Carpeting	1996	889	89	10	89		889		66
67	Roof Replacement	1996	12,383	1,238	10	1,238		12,383		67
68	Roof Inspection	1996	10,938	1,094	10	1,094		10,938		68
69	Engineering Study	1996	6,844	684	10	684		6,844		69
70	TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 668,935		\$ 416,115	\$ (252,820)	\$ 4,581,778		70

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward		\$ 14,742,645	\$ 668,935		\$ 416,115	\$ (252,820)	\$ 4,581,778		1
2	Roof Replacement	1996	44,901	4,490	10	4,490		44,901		2
3	Roof Inspection	1996	3,563	356	10	356		3,563		3
4	Engineering Study	1996	4,772	477	10	477		4,772		4
5	Electrical Systems	1996	1,171	117	10	117		1,171		5
6	Flourescent Lamps, Starters	1997	508	73	7	73		653		6
7	Motor starter	1997	914	91	10	91		823		7
8	Replace HVAC Bearings	1997	397	40	10	40		357		8
9	Replace Valves	1997	3,297	330	10	330		2,967		9
10	Insulation	1997	700	70	10	70		630		10
11	Window Glass	1997	745	75	10	75		671		11
12	CJE Friends Flooring, Signs	1997	894	89	10	89		805		12
13	Install new Lochnivar System	1997	6,300	630	10	630		5,670		13
14	Roof Inspection	1997	5,753	575	10	575		5,178		14
15	Engineering Study	1997	2,067	207	10	207		1,860		15
16	Roof Inspection	1997	37,440	3,744	10	3,744		33,696		16
17	Engineering Study	1997	8,470	847	10	847		7,623		17
18	Masonry Repair	1997	7,073	707	10	707		6,366		18
19	Roof Inspection	1997	2,575	258	10	258		2,318		19
20	Roof Inspection	1997	24,572	2,457	10	2,457		22,115		20
21	Alarm System	1998	706	71	10	71		565		21
22	Electrical Work	1998	2,827	283	10	283		2,262		22
23	Kohler Pedestal & Plumbing	1998	7,122	712	10	712		5,698		23
24	AC Repair Parts	1998	2,214	221	10	221		1,771		24
25	Boiler Repair	1998	7,980	798	10	798		6,384		25
26	Building Maintenance & Supplies	1998	1,191	119	10	119		953		26
27	Air Conditioner	1998	101,153	10,115	10	10,115		80,922		27
28	Replace Blinds in 13 Rooms	1998	1,645	235	7	235		1,880		28
29	Replace Blinds in 13 Rooms	1998	1,645	235	7	235		1,880		29
30	Carpet installed	1998	1,699	243	7	243		1,942		30
31	Motion Detector, Installation	1998	2,980	298	10	298		2,384		31
32	Bearing Ass. Impeller, Seals	1998	2,369	237	10	237		1,895		32
33	Reconfigure Time Control	1998	2,573	257	10	257		2,058		33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 698,392		\$ 445,572	\$ (252,820)	\$ 4,838,509		34

**Improvement type must be detailed in order for the cost report to be considered complete

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 15,034,861	\$ 698,392		\$ 445,572	\$ (252,820)	\$ 4,838,509	1
2	Door Restraints, Installation	1998	4,700	470	10	470		3,760	2
3	Mechanical Insulation	1998	1,835	184	10	184		1,468	3
4	Asphalt Rep., Seal, Stripe, Crackfill	1998	7,531	753	10	753		6,025	4
5	Glass & Insulating Units	1998	2,548	255	10	255		2,038	5
6	CCTV Security System	1998	5,980	598	10	598		4,784	6
7	Concrete Work	1998	4,475	448	10	448		3,580	7
8	CCTV Security System	1998	10,080	1,008	10	1,008		8,064	8
9	Windows Replacements	1999	238,044	23,804	10	23,804		166,631	9
10	Tuckpointing/Masonry Repairs	1999	969,713	96,971	10	96,971		678,799	10
11	Replace Air Conditioner	2000	104,900	10,490	10	10,490		62,940	11
12	Carpet	2000	512	51	10	51		307	12
13	Kitchen re-wire	2000	1,013	101	10	101		608	13
14	Awning	2000	5,474	547	10	547		3,284	14
15	Replace Door	2000	1,580	158	10	158		948	15
16	Design Consultation	2000	683	68	10	68		410	16
17	Design Consultation	2000	2,405	241	10	241		1,443	17
18	Compactor Mower	2000	792	79	10	79		475	18
19	Streamer & Light	2000	2,157	216	10	216		1,294	19
20	Wallcovering	2000	1,021	102	10	102		613	20
21	Doors	2000	4,900	490	10	490		2,940	21
22	Light Fixtures	2000	66,360	6,636	10	6,636		39,816	22
23	Water Heater	2000	3,225	323	10	323		1,935	23
24	Exhaust Fan	2000	985	99	10	99		591	24
25	Re-pipe Kitchen	2000	4,850	485	10	485		2,910	25
26	Front Hadicap Door	2000	1,300	130	10	130		780	26
27	Lighting	2000	1,425	143	10	143		855	27
28	Lighting	2000	1,450	145	10	145		870	28
29	Fan Wheels & Shaft	2000	1,187	119	10	119		712	29
30	Doors	2000	1,739	174	10	174		1,043	30
31	Sump Pump	2000	631	63	10	63		379	31
32	Fencing	2000	4,595	460	10	460		2,757	32
33	Handrail Labor & Materials	2000	8,650	865	10	865		5,190	33
34	TOTAL (lines 1 thru 33)		\$ 16,501,601	\$ 845,066		\$ 592,246	\$ (252,820)	\$ 5,846,759	34

**Improvement type must be detailed in order for the cost report to be considered complete

****Improvement type must be detailed in order for the cost report to be considered complete**

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12D, Carried Forward		\$ 17,714,290	\$ 966,335		\$ 713,515	\$ (252,820)	\$ 6,513,940		1
2	Sliding Door Installation	2000	1,862	186	10	186		1,117		2
3	Sliding Door Installation	2000	1,517	152	10	152		910		3
4	Capitalized Maint. & Repair 00: \$10,299	2000	2,960	296	10	296		1,776		4
5	Plumbing Repairs	2000	2,913	291	10	291		1,748		5
6	Repair Concrete	2001	5,448	545	10	545		2,724		6
7	Boiler Repairs	2001	2,410	241	10	241		1,205		7
8	Disposer Repair	2001	13,822	1,382	10	1,382		6,911		8
9	Hoshi Dispenser Repairs	2001	2,000	200	10	200		1,000		9
10	Air Conditioner Repair	2001	6,931	693	10	693		3,466		10
11	Receiver Antenna	2001	783	78	10	78		392		11
12	Elevator Alarm	2001	1,566	157	10	157		783		12
13	Roof Repair	2002	2,410	241	10	241		964		13
14	Intercom System	2002	13,822	1,382	10	1,382		5,529		14
15	Fiberglass Tank	2002	2,000	200	10	200		800		15
16	Tube Convection Base Heater	2002	6,931	693	10	693		2,772		16
17	Walk-in Cooler Doors	2002	19,783	1,978	10	1,978		7,913		17
18	Actuator with Motor	2002	1,566	157	10	157		626		18
19	Boiler	2002	13,822	1,382	10	1,382		5,529		19
20	Roof Repair	2002	7,097	710	10	710		2,839		20
21	Intercom System	2002	1,193	119	10	119		477		21
22	Fiberglass Tank	2002	2,805	281	10	281		1,122		22
23	Tube Convection Base Heater	2002	3,612	361	10	361		1,445		23
24	Walk-in Cooler Doors	2002	2,477	248	10	248		991		24
25	Actuator with Motor	2002	1,850	185	10	185		740		25
26	Boiler	2002	2,300	230	10	230		920		26
27	Pumps & Motors	2002	8,259	826	10	826		3,304		27
28	Landscaping	2002	15,230	1,523	10	1,523		6,092		28
29	Pumps & Motors	2002	8,259	826	10	826		3,304		29
30	Elevator Repair	2002	38,601	3,860	10	3,860		15,440		30
31	Walk-in Coolers	2002	33,650	3,365	10	3,365		13,460		31
32	Bath House Remodeling	2002	21,987	2,199	10	2,199		8,795		32
33	Parking Lot Lighting	2002	1,868	187	10	187		747		33
34	TOTAL (lines 1 thru 33)		\$ 17,966,024	\$ 991,509		\$ 738,689	\$ (252,820)	\$ 6,619,780		34

**Improvement type must be detailed in order for the cost report to be considered complete

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 17,966,024	\$ 991,509		\$ 738,689	\$ (252,820)	\$ 6,619,780	1
2	Dining Room Remodeling	2002	6,303	630	10	630		2,521	2
3	6th Floor Partitions	2002	2,395	240	10	240		958	3
4	Carpeting	2002	8,286	829	10	829		3,314	4
5	HVAC Repairs	2002	2,861	286	10	286		1,144	5
6	Electrical Repairs	2002	10,162	1,016	10	1,016		4,065	6
7	Boiler	2002	15,960	1,596	10	1,596		6,384	7
8	Equipment Repairs	2002	14,658	1,466	10	1,466		5,863	8
9	Survey & Inspection	2002	2,778	278	10	278		1,111	9
10	Water Tank Insulation	2002	2,412	241	10	241		965	10
11	Borg Nurse Call System	2002	7,625	763	10	763		3,050	11
12	Resident Room Flooring	2003	37,279	2,485	15	2,485		7,456	12
13	Nurse Call System	2003	228,536	22,854	10	22,854		68,561	13
14	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		4,800	14
15	Elevator Renovation	2003	60,466	6,047	10	6,047		18,140	15
16	Plumbing Renovations	2003	28,731	2,873	10	2,873		8,619	16
17	Freezer Door	2003	2,790	279	10	279		837	17
18	Front & Dock Doors	2003	2,258	226	10	226		677	18
19	Courtyard Camera	2003	725	73	10	73		218	19
20	Balcony Renovation	2003	8,000	800	10	800		2,400	20
21	Doors	2003	6,000	600	10	600		1,800	21
22	Vinyl Floor Base	2003	1,919	192	10	192		576	22
23	Roof Repairs	2003	1,750	175	10	175		525	23
24	Support Stand	2003	1,392	139	10	139		418	24
25	Alenti W/O Scale	2003	4,062	406	10	406		1,219	25
26	Ice Water Dispenser Installation	2003	2,700	270	10	270		810	26
27	Carpet	2003	951	95	10	95		285	27
28	Valve System	2003	86,572	8,657	10	8,657		25,972	28
29	Outdoor Lighting	2003	1,076	108	10	108		323	29
30	First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		406	30
31	Door Replacement	2003	1,106	111	10	111		332	31
32	Hollow Metal Door Installation	2003	1,990	199	10	199		597	32
33	Roof Repairs	2003	1,447	145	10	145		434	33
34	TOTAL (lines 1 thru 33)		\$ 18,536,567	\$ 1,047,320		\$ 794,500	\$ (252,820)	\$ 6,794,559	34

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12F, Carried Forward		\$ 18,536,567	\$ 1,047,320		\$ 794,500	\$ (252,820)	\$ 6,794,559		1
2	Kitchen Exhaust Fan	2003	1,259	126	10	126		378		2
3	Sump Pump	2003	1,011	101	10	101		303		3
4	Compressor	2003	1,392	139	10	139		418		4
5	Ejector Pump	2003	4,394	439	10	439		1,318		5
6	Water Heater Engine	2003	1,716	172	10	172		515		6
7	Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		3,906		7
8	Building Improvements - First Flr. Project	2004	22,841.00	2,284	10	2,284		4,568		8
9	Building Improvement - Automatic Door Installation	2004	2,287.00	229	10	229		457		9
10	Building Improvement - Folding Partitions installed	2004	1,800.00	180	10	180		360		10
11	Building Improvement - Folding Partitions installed	2004	1,800.00	180	10	180		360		11
12	Building Improvement - floor resurfacing	2004	3,488.00	349	10	349		698		12
13	Building Improvement - office replacement	2004	6,464.00	646	10	646		1,293		13
14	Building Improvement - desk/work stations rehabbed	2004	1,953.00	195	10	195		391		14
15	Building Improvement - office replacement	2004	560.00	56	10	56		112		15
16	Building Improvement - Locksets installed	2004	2,268.00	227	10	227		454		16
17	Building Improvement - Office reconfigured	2004	18,712	1,871	10	1,871		3,742		17
18	Building Improvement - window coverings	2004	2181	218	10	218		436		18
19	Building Improvement - window coverings	2004	615	62	10	62		123		19
20	Building Improvement - floor resurfacing	2004	2,771	277	10	277		554		20
21	Building Improvement - social services office rehabbed	2004	3,085	309	10	309		617		21
22	Building Improvement - Office reconfiguration	2004	3,339	334	10	334		668		22
23	Building Improvement - Extended Click & Regulator	2004	2,414.7	241	10	241		483		23
24	Building Improvement - Fluorescent Fixtures	2004	2,258.45	226	10	226		452		24
25	Building Improvement - 7th flr nurse call system	2004	5,912.7	5,913	10	5,913		11,825		25
26	Building Improvement - new sliding door	2004	593.6	594	10	594		1,187		26
27	Building Improvement - Chapel Doors installed	2004	297.8	298	10	298		596		27
28	Building Improvement - 2nd Flr Activity office rehabbed	2004	5,800	580	10	580		1,160		28
29	Building Improvement - Rehab Space Renovation	2004	2,710.0	2,710	10	2,710		5,420		29
30	Building Improvement - Gift Shop gutted and rehabbed	2004	826.5	827	10	827		1,653		30
31	Building Improvement - Rehab 2nd Floor	2004	56.5	57	10	57		113		31
32	Building Improvement - Second Flr electrical rewired	2004	1,923	192	10	192		385		32
33	Building Improvement - Install outlets	2004	5,000	500	10	500		1,000		33
34	TOTAL (lines 1 thru 33)		\$ 18,754,889	\$ 1,069,153		\$ 816,333	\$ (252,820)	\$ 6,840,503		34

**Improvement type must be detailed in order for the cost report to be considered complete

STATE OF ILLINOIS

Page 12H

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195

Report Period Beginning:

07/01/04

Ending:

06/30/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 18,754,889	\$ 1,069,153		\$ 816,333	\$ (252,820)	\$ 6,840,503	1
2	Building Improvement - Kitchen conduit	2004	921	92	10	92		184	2
3	Building Improvement - Install outlets	2004	15,000	1,500	10	1,500		3,000	3
4	Building Improvement - Epoxy overlay and recoat	2004	1,603	160	10	160		321	4
5	Building Improvement - Replace switches and wiring	2004	3,102	310	10	310		620	5
6	Building Improvement - install locks	2004	1,164	116	10	116		233	6
7	Building Improvement - Remove, replace door	2004	1,576	158	10	158		315	7
8	Building Improvement - Piped kitchen drain	2004	11,133	1,113	10	1,113		2,227	8
9	Building Improvement - Toilet rooms wall patching	2004	2,142	214	10	214		428	9
10	Building Improvement - Repipe water line	2004	4,668	467	10	467		934	10
11	Building Improvement- Dietary Flr Repairs	2004	4,419	442	10	442		884	11
12	Building Improvement - Dietary Flr Repairs	2004	3,890	389	10	389		778	12
13	Building Improvement - volunteer lounge rehabbed	2004	560	56	10	56		112	13
14	Building Improvement - booster heater	2004	1,420	142	10	142		284	14
15	Building Improvement - kitchen repairs	2004	2,643	264	10	264		529	15
16	Building Improvement - repiped vent	2004	949	95	10	95		190	16
17	Building Improvement - nurse call system	2004	432	43	10	43		86	17
18	Building Improvement - Gift shop rehab	2004	1,480	148	10	148		296	18
19	Building Improvement - lifts installed	2004	10,953	1,095	10	1,095		2,191	19
20	Building Improvement - lifts installed/repai	2004	7624.7	762	10	762		1,525	20
21	Building Improvements - Park door repaired	2004	1092	109	10	109		218	21
22	Building Improvements - Electrical Services	2004	1646.99	165	10	165		329	22
23	Building Improvement - surge protection repaired	2004	2850	285	10	285		570	23
24	Building Improvement - camera system installed	2004	18845.25	1,885	10	1,885		3,769	24
25	Building Improvement - Lockset installed	2004	2630	263	10	263		526	25
26	Building Improvement - Partition installed	2004	6000	600	10	600		1,200	26
27	Building Improvement - Flooring installed	2004	960.85	96	10	96		192	27
28	Building Improvement - C Wing renovated	2004	17006	1,701	10	1,701		3,401	28
29	Building Improvements - Ceiling Replacement	2004	3,877	388	10	388		775	29
30	Building Improvements - Floor Replacement, restrooms	2004	2,666	267	10	267		533	30
31	Building Improvements - Installed video surveillance	2004	9,423	942	10	942		1,885	31
32	Building Improvements - Painting, Wallcovering	2004	7,975	798	10	798		1,595	32
33	Building Improvement - Painting	2004	560	56	10	56		112	33
34	TOTAL (lines 1 thru 33)		\$ 18,906,100	\$ 1,084,274		\$ 831,454	\$ (252,820)	\$ 6,870,745	34

**Improvement type must be detailed in order for the cost report to be considered complete

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 18,906,100	\$ 1,084,274		\$ 831,454	\$ (252,820)	\$ 6,870,745	1
2	Building Improvements - Flooring ground floor	2004	15,820	1,582	10	1,582		3,164	2
3	Building Improvements - Carpet Installation	2004	566	57	10	57		113	3
4	Building Improvements - Refinished Tubs	2004	850	85	10	85		170	4
5	Building Improvements - Plumbing For Sinks downstairs	2004	5640	564	10	564		1,128	5
6	Building Improvements - Installed new Laundry Rm Boiler	2004	16957	1,696	10	1,696		3,391	6
7	Building Improvements - Refaced Columns	2004	2600	260	10	260		520	7
8	Building Improvements - Concrete Work; repaved walkway	2004	4185	419	10	419		837	8
9	Building Improvements - Sheet Vinyl Installation 6th & 7th Flr Rm	2005	14,406	1,441	10	1,441		1,441	9
10	Building Improvements - 1st Floor Public Toilet Call Systems	2005	3,295	329	10	329		329	10
11	Building Improvements - 1st Floor Public Toilets	2005	366	37	10	37		37	11
12	Building Improvements - 1st Floor Public Toilets	2005	41,832	4,183	10	4,183		4,183	12
13	Building Improvements - 3rd & 5th Flr Vanity Tops & Sinks	2005	61,755	6,176	10	6,176		6,176	13
14	Building Improvements - 5th Flr Resident Room Flooring	2005	20,000	2,000	10	2,000		2,000	14
15	Building Improvements - 6th & 7th Flr Sheet Vinyl	2005	22,050	2,205	10	2,205		2,205	15
16	Building Improvements - Air Handler Panels	2005	3,825	382	10	382		382	16
17	Building Improvements - APC Netshelter	2005	1,007	101	10	101		101	17
18	Building Improvements - Boiler Laundry Room	2005	16,957	1,696	10	1,696		1,696	18
19	Building Improvements - Clad Elevators - ADA Upgrade	2005	2,280	228	10	228		228	19
20	Building Improvements - Code Alert Receivers	2005	390	39	10	39		39	20
21	Building Improvements - Column Resurfacing	2005	4,560	456	10	456		456	21
22	Building Improvements - Computer Room Air Conditioning	2005	4,102	410	10	410		410	22
23	Building Improvements - Computer Room Cooling System	2005	4,102	410	10	410		410	23
24	Building Improvements - Cover Piping	2005	1,300	130	10	130		130	24
25	Building Improvements - Cover Piping	2005	7,856	786	10	786		786	25
26	Building Improvements - Data Cabling	2005	123	12	10	12		12	26
27	Building Improvements - Design Fees	2005	621	62	10	62		62	27
28	Building Improvements - Dietary Improvements	2005	1,369	137	10	137		137	28
29	Building Improvements - Dietary Improvements	2005	3,581	358	10	358		358	29
30	Building Improvements - Dietary Improvements	2005	877	88	10	88		88	30
31	Building Improvements - Door Alarm First Floor	2005	22,500	2,250	10	2,250		2,250	31
32	Building Improvements - Elevator Cab Interiors	2005	8,400	840	10	840		840	32
33	Building Improvements - Elevator Cabs	2005	18,440	1,844	10	1,844		1,844	33
34	TOTAL (lines 1 thru 33)		\$ 19,218,712	\$ 1,115,535		\$ 862,715	\$ (252,820)	\$ 6,906,668	34

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 19,218,712	\$ 1,115,535		\$ 862,715	\$ (252,820)	\$ 6,906,668	1
2	Building Improvements - Elevator Electrical Upgrades	2005	2,453	245	10	245		245	2
3	Building Improvements - Elevator Room Cooling System	2005	12,114	1,211	10	1,211		1,211	3
4	Building Improvements - Elevator Room Cooling System	2005	12,114	1,211	10	1,211		1,211	4
5	Building Improvements - Employee Lounge	2005	14,600	1,460	10	1,460		1,460	5
6	Building Improvements - Employee Lounge	2005	1,460	146	10	146		146	6
7	Building Improvements - Employee Lounges	2005	2,300	230	10	230		230	7
8	Building Improvements - First Floor Bathrooms	2005	4,500	450	10	450		450	8
9	Building Improvements - First Floor Door Alarms	2005	4,729	473	10	473		473	9
10	Building Improvements - First Floor Toilet Rooms	2005	23,000	2,300	10	2,300		2,300	10
11	Building Improvements - Fixture Installation -ADA Elevators	2005	20,937	2,094	10	2,094		2,094	11
12	Building Improvements - Floor Replacement - Resident Room	2005	1,853	185	10	185		185	12
13	Building Improvements - Flooring 2nd Flr Offices	2005	608	61	10	61		61	13
14	Building Improvements - Flooring 2nd Flr Offices	2005	7,550	755	10	755		755	14
15	Building Improvements - Flooring 5th Flr	2005	21,000	2,100	10	2,100		2,100	15
16	Building Improvements - Flooring 5th Flr	2005	14,800	1,480	10	1,480		1,480	16
17	Building Improvements - Flooring 5th Flr	2005	10,325	1,033	10	1,033		1,033	17
18	Building Improvements - Flooring 5th Flr	2005	2,875	288	10	288		288	18
19	Building Improvements - Flooring Replacement - Resident Room	2005	50,700	5,070	10	5,070		5,070	19
20	Building Improvements - Flooring Residents Rooms 6th & 7th Flr	2005	18,755	1,876	10	1,876		1,876	20
21	Building Improvements - Lighting Fixtures	2005	62,486	6,249	10	6,249		6,249	21
22	Building Improvements - Lobby Artwork	2005	3,300	330	10	330		330	22
23	Building Improvements - Noshari Ceiling Work	2005	4,177	418	10	418		418	23
24	Building Improvements - Nurse Call Stations - 1st Flr Bathroom	2005	780	78	10	78		78	24
25	Building Improvements - Office Replacement	2005	242	24	10	24		24	25
26	Building Improvements - Office Replacement	2005	834	83	10	83		83	26
27	Building Improvements - Office Replacement	2005	2,224	222	10	222		222	27
28	Building Improvements - Office Replacement	2005	6,023	602	10	602		602	28
29	Building Improvements - Office Replacement	2005	1,098	110	10	110		110	29
30	Building Improvements - Plumbing Kitchen	2005	4,176	418	10	418		418	30
31	Building Improvements - Rehab rebuild two panels	2005	3,988	399	10	399		399	31
32	Building Improvements - Resident Bathroom Accordion Folding D	2005	2,760	276	10	276		276	32
33	Building Improvements - Resident Room Flooring	2005	29,522	2,952	10	2,952		2,952	33
34	TOTAL (lines 1 thru 33)		\$ 19,566,993	\$ 1,150,363		\$ 897,543	\$ (252,820)	\$ 6,941,496	34

**Improvement type must be detailed in order for the cost report to be considered complete

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 19,566,993	\$ 1,150,363		\$ 897,543	\$ (252,820)	\$ 6,941,496	1
2	Building Improvements - Resident Rooms Flooring Replacemen	2005	2,568	257	10	257		257	2
3	Building Improvements - Resident Rooms Flooring Replacemen	2005	29,522	2,952	10	2,952		2,952	3
4	Building Improvements - Resident Vanity Replacement	2005	50,000	5,000	10	5,000		5,000	4
5	Building Improvements - Residential room flooring	2005	14,604	1,460	10	1,460		1,460	5
6	Building Improvements - Rubber Stair Tile	2005	3,610	361	10	361		361	6
7	Building Improvements - Security - Code Alert	2005	1,773	177	10	177		177	7
8	Building Improvements - Security - Code Alert	2005	204	20	10	20		20	8
9	Building Improvements - Security - Code Alert	2005	1,970	197	10	197		197	9
10	Building Improvements - Server Cabling	2005	720	72	10	72		72	10
11	Building Improvements - Server Room Flooring	2005	1,614	161	10	161		161	11
12	Building Improvements - Server Room Lighting	2005	410	41	10	41		41	12
13	Building Improvements - Vanity Mirrors	2005	8,245	825	10	825		825	13
14	Building Improvements - Vanity Tops	2005	31,852	3,185	10	3,185		3,185	14
15	Building Improvements - Water Piping Kitchen	2005	2,666	267	10	267		267	15
16	Land Improvements - Asphalt Repairs	2005	28,591	2,859	10	2,859		2,859	16
17	Land Improvements - Deposit Landscaping work	2005	6,500	650	10	650		650	17
18	Land Improvements - Landscaping work	2005	6,500	650	10	650		650	18
19	Land Improvements - Raise low canopies on all shade & ornament	2005	2,415	242	10	242		242	19
20	Adjust to General Ledger					(255,745)	(255,745)	0	20
21								0	21
22								0	22
23								0	23
24								0	24
25								0	25
26								0	26
27								0	27
28								0	28
29								0	29
30								0	30
31								0	31
32								0	32
33								0	33
34	TOTAL (lines 1 thru 33)		\$ 19,760,758	\$ 1,169,739		\$ 661,174	\$ (508,565)	\$ 6,960,873	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number **Lieberman Geriatric Health Centre**# **0026195**

Report Period Beginning:

07/01/04

Ending:

06/30/05**XI. OWNERSHIP COSTS (continued)****C. Equipment Depreciation-Excluding Transportation. (See instructions.)**

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 740,026	\$ 740,026	\$ 740,026	\$	10	\$ 108,689	71
72	Current Year Purchases	764,034	76,403	76,403		10	76,403	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,504,060	\$ 816,429	\$ 816,429	\$		\$ 185,092	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility/Maintenance	1996 Chevrolet Pick-Up	1996	\$ 20,106	\$	\$	\$	5	\$ 20,106	76
77										77
78										78
79										79
80	TOTALS			\$ 20,106	\$	\$	\$		\$ 20,106	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 22,094,797	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,986,168	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 1,477,603	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (508,565)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,166,071	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? _____

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ _____ Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____/2006 \$ _____

13. _____/2007 \$ _____

14. _____/2008 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Line 10a, Col 3	hrs	\$	189,796	\$ 301,278	\$	189,796	\$ 301,278	1
2	Licensed Speech and Language Development Therapist	Line 10a, Col 3	hrs		57,036	122,487		57,036	122,487	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Line 10a, Col 3	hrs		231,056	384,277		231,056	384,277	4
5	Physician Care		visits							5
6	Dental Care	Line 10, Col 3	visits		61	8,060		61	8,060	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	477,949	\$ 816,102	\$	477,949	\$ 816,102	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 60,070	\$	1
2	Cash-Patient Deposits	462,001		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (75,425))	2,275,144		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	26,430		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,823,645	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	809,873		13
14	Buildings, at Historical Cost	20,513,350		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	2,729,780		16
17	Accumulated Depreciation (book methods)	(13,888,672)		17
18	Deferred Charges	162,070		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 10,326,401	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,150,046	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 479,140	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	515,299		28
29	Short-Term Notes Payable	238,156		29
30	Accrued Salaries Payable	509,356		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	23,859		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due to Related Parties</u>	6,773,021		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 8,538,831	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	8,150,000		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,150,000	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 16,688,831	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ (3,538,786)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 13,150,045	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 909,137	1
2	Restatements (describe):		2
3	Transfer of Special Fund balance directed to affiliated company	(3,031,764)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,122,627)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,416,159)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,416,159)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (3,538,786)	24

*

* This must agree with page 17, line 47.

STATE OF ILLINOIS

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Facility Name & ID Number Lieberman Geriatric Health Centre

0026195

Report Period Beginning: 07/01/04

Ending:

06/30/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 14,878,413	1
2	Discounts and Allowances for all Levels	(19,384)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,859,029	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	291,497	6
7	Oxygen	1,075	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 292,572	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	19,295	12
13	Barber and Beauty Care	48,690	13
14	Non-Patient Meals	42,221	14
15	Telephone, Television and Radio	3,726	15
16	Rental of Facility Space	635	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	7,643	21
22	Laundry	16,676	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 138,886	23
D. Non-Operating Revenue			
24	Contributions	15,345	24
25	Interest and Other Investment Income***	508,779	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 524,124	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	less net change in equity	(133,859)	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (133,859)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,680,752	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	3,706,353	31
32	Health Care	8,418,154	32
33	General Administration	2,996,218	33
B. Capital Expense			
34	Ownership	1,735,918	34
C. Ancillary Expense			
35	Special Cost Centers	108,868	35
36	Provider Participation Fee	131,400	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,096,911	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,416,159)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,416,159)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Lieberman Geriatric Health Centre**# **0026195**Report Period Beginning: **07/01/04**Ending: **06/30/05**

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,770	2,080	\$ 90,625	\$ 43.57	1
2	Assistant Director of Nursing	1,891	2,080	77,935	37.47	2
3	Registered Nurses	36,181	40,043	1,132,635	28.29	3
4	Licensed Practical Nurses	19,993	23,035	576,827	25.04	4
5	CNAs & Orderlies	222,924	242,494	2,823,462	11.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,813	2,080	51,567	24.79	9
10	Activity Assistants	14,202	16,281	199,943	12.28	10
11	Social Service Workers	8,867	10,108	210,050	20.78	11
12	Dietician	683	755	24,021	31.82	12
13	Food Service Supervisor					13
14	Head Cook	2,695	2,936	45,937	15.65	14
15	Cook Helpers/Assistants	63,268	71,038	727,037	10.23	15
16	Dishwashers					16
17	Maintenance Workers	25,899	28,329	362,333	12.79	17
18	Housekeepers	28,794	31,995	335,628	10.49	18
19	Laundry	8,596	9,566	105,105	10.99	19
20	Administrator	1,862	2,080	107,912	51.88	20
21	Assistant Administrator	3,419	3,745	103,542	27.65	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,454	12,777	157,381	12.32	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	8,114	9,455	115,417	12.21	31
32	Other Health Care(specify)	18,557	22,717	732,235	32.23	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	480,982	533,594	\$ 7,979,592 *	\$ 14.95	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director		100,592	line 10, col 3	36
37	Medical Records Consultant	per visit	5,865	line 10, col 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	per visit	900	line 10, col 3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		8,088	line 10, col 3	45
46	Other(specify) <u>Psychiatric Consult</u>	monthly rate	2,475	line 10, col 3	46
47	<u>Infectious Disease Control</u>	per visit	3,607	line 10, col 3	47
48	<u>Dental</u>	per visit	8,060	line 10, col 3	48
49	TOTAL (lines 35 - 48)		\$ 129,587		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	8,696	\$ 495,295	Line 10, Col 3	50
51	Licensed Practical Nurses	56	2,443	Line 10, Col 3	51
52	Certified Nurse Assistants/Aides	1,804	49,611	Line 10, Col 3	52
53	TOTAL (lines 50 - 52)	10,556	\$ 547,348		53

Facility Name & ID Number Lieberman Geriatric Health Centre

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Barbara Wexler	Administrator	0	\$ 107,912	Workers' Compensation Insurance	\$ 107,724	IDPH License Fee	\$ 10	
Anna-Liisa LaCroix	Asst Administrator	0	54,182	Unemployment Compensation Insurance	55,857	Advertising: Employee Recruitment		
Sandra Crasko	Asst Administrator	0	49,360	FICA Taxes	610,439	Health Care Worker Background Check (Indicate # of checks performed _____)		
				Employee Health Insurance	1,070,630	Life Services Network	11,355	
				Employee Meals	0	Medifax	1,264	
				Illinois Municipal Retirement Fund (IMRF)*	0	AMA Director Association	845	
				Employee Assistance Program	8,100	Village of Skokie	1,272	
				Life & Disability Insurance	31,918	JCAHO	277	
				Pension	418,829	See PG 24	18,240	
						Less: Public Relations Expense (0	
						Non-allowable advertising	(972)	
						Yellow page advertising (0	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 211,454	TOTAL (agree to Schedule V, line 22, col.8)	\$ 2,303,497	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 32,290	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$	n/a		\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				Seminar Expense	
C. Professional Services							Alzheimer's Conference	525
Vendor/Payee	Type		Amount				Life Services Network	387
Dykema Gossett	Legal Expense		\$ 11,044					
Janna Dutton & Assoc	Legal Expense		390				Entertainment Expense (
over-accrual for legal	Legal Expense		(1,000)				(agree to Sch. V, line 24, col. 8)	
RSM McGladrey	Audit		7,557				TOTAL	\$ 912
Morrison Senior Dining	Recruiting		106					
Jewish Federation of Metro Chicago	Lobbying		8,899					
Rada Advertising	Recruiting		31,301					
Jay/Barr Advertising	Recruiting		11,840					
Permanent Staffing Solutions	Recruiting		3,000					
See PG25			7,869					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 81,005	TOTAL		\$		

* Attach copy of IMRF notifications

****See instructions.**

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Life Services Network; \$2,246
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 130,259 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 131,400
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 4,474
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 0
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: McGladrey & Pullen, LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? no If no, please explain. will be sent under separate cover
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? n/a
Attach invoices and a summary of services for all architect and appraisal fees.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	Deferred Maintenance	various	\$ 132,633	varies	\$ 6,877	\$ 5,640	\$ 5,211	\$ 4,186	\$	\$	\$	\$	\$
2	Decorating Expense	2001	7,444	3	2,481	2,481	1,241						
3	Plumbing Expense	2001	5,524	3	1,841	1,841	921						
4	Air Conditioner Repair	2001	17,324	3	5,775	5,775	2,887						
5	Deferred Maintenance	2002	4,997	3	830	1,659	1,659	829	1,471				
6	Deferred Maintenance	2003	8,823	3		1,470	2,941	2,941	605				
7	Plumbing Expense	2003	3,660	3		605	1,210	1,210					
8	Deferred Maintenance	2004	22,491	3			3,749	7,497	7,497	3,748			
9	Deferred Maintenance	2005		3									
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 202,896		\$ 17,804	\$ 19,471	\$ 19,819	\$ 16,663	\$ 9,573	\$ 3,748	\$	\$	\$

Dues, Fees, Subscriptions

Ivans	\$ 1,324.90
IL Emergency Mgmt Agency	\$ 35.00
Ingenix	\$ 715.60
various marketing	\$ 972.00
various subscriptions	\$ 562.25
AAHSA & other dues	\$ 6,174.00
Bank Fees	\$ 8,455.88
subtotal:	\$ 18,239.63

(Attach a copy of any management service agreement)

C. Professional Services

Vendor/Payee	Type	Amount
<u>FR&R</u>	<u>Business Services</u>	\$ <u>\$ 2,115</u>
<u>Adecco Employment Services</u>	<u>Temporary Office Staffing</u>	<u>\$ 89</u>
<u>Elizabeth Brzozowski</u>	<u>Transcription Services</u>	<u>\$ 4,746</u>
<u>LaSalle Bank</u>	<u>Trust Fees</u>	<u>\$ 775</u>
<u>Associated Agencies</u>	<u>Notary Certificate</u>	<u>\$ 50</u>
<u>American Express</u>	<u>Business Services</u>	<u>\$ 94</u>
		\$ 7,869

Expense Reconciliation from Cost Report to Financial Statements

ck total

Cost Report Total Cost	\$ 17,096,911		
less depreciation	\$ (1,477,603)		
less accrued vacation pay credit	\$ 26,077		
less investment income credit	\$ 376,256		
less misc contra accounts	\$ (266,378)		
less amortization	\$ (139,546)		
Functional Statement Total	\$ 15,615,717	\$ 15,615,714	\$ (3)
plus accrued vacation pay credit	\$ (26,077)		
plus investment income credit	\$ (376,256)		
plus other contra accounts	\$ 266,378		
plus Financing	\$ 139,546		
plus change in equity	\$ 133,859		
plus GAAP depreciation	\$ 1,477,603		
per Financial Statements	\$ 17,230,769	\$ 17,230,769	\$ (0)

Revenue Reconciliation: Cost Report to Income Statement

Cost Report Total Revenue	\$ 15,680,752		
less debit for net equity	\$ 133,859		
per Financial Statements & Functional Statements	\$ 15,814,611	\$ 15,814,610	\$ (1)